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December 22, 2005

By E-Filing:

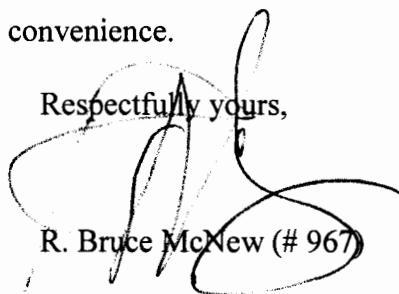
The Honorable Kent A. Jordan  
United States District Court  
844 North King Street  
Lock Box 10  
Wilmington, DE 19801

Re: In re: Genesis Health Ventures, Inc.  
Richard Haskel, et al. v. Goldman, Sachs & Co., et al.  
C.A. No. 05-CV-427 (KAJ)

Dear Judge Jordan:

With this letter we have today filed with the Court a proposed Stipulation regarding the briefing of the appeal in this matter. The schedule is as set forth in my letter of December 13, 2005 and the stipulation is being submitted pursuant to the Court's instructions to prepare a formal stipulation.

Counsel is available at the Court's convenience.

Respectfully yours,  
  
R. Bruce McNew (# 967)

RBM/acc

cc: Clerk of Court (by E-filing)  
Steven K. Kortanek, Esq. (by E-filing)  
Peter J. Duhig, Esq. (by E-filing)  
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